

TRACEY CORDES, CLERK
U.S. DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
BY: dmh 11-24-10 RC

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

No. **1:10-cr-356**
Hon. **Robert Holmes Bell**
U.S. District Judge

REBECCA SUE KELLOGG,

Defendant.

INDICTMENT

The Grand Jury charges:

COUNT 1

(Identification Fraud)

That from September 2008 to September 2009, in Eaton County, in the Southern Division of the Western District of Michigan, and other places,

REBECCA SUE KELLOGG,

defendant, did knowingly use, without lawful authority, a means of identification of another person, with the intent to commit an unlawful activity in and affecting interstate and foreign commerce, constituting a felony in violation of state law.

Specifically, the defendant did use a Fifth Third Bank debit card account number which had been issued for use on corporate expenses, in the name of D.C., a former employee of Capital Communications Systems, Inc. The use of the Fifth Third Bank debit card resulted in an extension of financial credit to the continuing detriment of the victim third party, D.C., his corporate employer Capital Communications Systems, Inc., and Fifth Third Bank. Defendant Kellogg's improper use

of the debit card caused a loss of approximately \$120,000.00.

Neither Fifth Third Bank, Capital Communications Systems, Inc., nor the former employee D.C., authorized and approved the use of his means of identification information by defendant Kellogg, in connection with the debit card account and any ensuing debit transactions.

The use of the debit card account number and related transactions, extension of credit and improper use of another person's means of identification defrauded the victim third party D.C., Capital Communications Systems, Inc., and Fifth Third Bank. This conduct also violates the State of Michigan's felony law against false pretense offenses, set out at M.C.L. § 750.218.

18 U.S.C. § 1028(a)(7)
18 U.S.C. § 1028(c)(3)(A)
18 U.S.C. § 1028(d)(3) and (7)
18 U.S.C. § 1028(b)(1)(D)
M.C.L. § 750.218

COUNT 2

(False Statement on Tax Return)

That on or about January 16, 2010, in Eaton County, in the Southern Division of the Western District of Michigan,

REBECCA SUE KELLOGG,

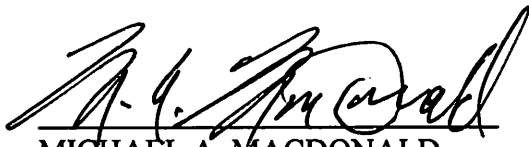
defendant, a resident of Eaton Rapids, Michigan, did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2009, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said income tax return she did not believe to be true and correct as to every material matter, in that the said return reported on line 37, adjusted gross income of \$36,490, whereas, as she then and there well knew and believed, her adjusted gross income was \$216,657.

26 U.S.C. § 7206(1)

A TRUE BILL


GRAND JURY FOREPERSON

DONALD A. DAVIS
United States Attorney


MICHAEL A. MACDONALD
Assistant United States Attorney